

# EXHIBIT D



# HARVARD LAW SCHOOL

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March 31, 2008

Doffermeyre Shields Canfield Knowles & Devine, LLC  
1355 Peachtree St., Suite 1600  
Atlanta, GA 30309

c/o: Everette L. Doffermeyre

Re: IMA, LLC et al. v. <sup>SGAR</sup> ~~Ashland Partners, LLP et al.~~

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Hours worked	22.7	
Billing rate	\$950 per hour	
Total hourly charge		\$ 21,565.00
Expenses		\$ 177.34
Ground transportation to office for special work session on report		
Total		<u>\$ 21,742.34</u>

HAYSSUPP039824

July 6, 2009

Doffermyre Shields Canfield Knowles & Devine, LLC  
1355 Peachtree St., Suite 1600  
Atlanta, GA 30309

c/o: Everette L. Doffermyre

Re: IMA, LLC et al. v. Ashland Partners, LLP et al.

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Hours worked 4/1/08 – 6/30/09	26.0	
Billing rate	\$950 per hour	
Total hourly charge		\$ 24,700.00
Expenses		\$ 0.00
<u>Total</u>		<u>\$ 24,700.00</u>

HAYSSUPP039825